--- RC-392 - the definitive 24 Cigarettes - as used by “Tuckett Tobacco” - 1935-39 ---

Since 1935 “Tuckett Tobacco” had been producing a 25¢ *twenty-five* cigarette package for sale *across Canada*, and a *twenty-four* cigarette package for sale *in the City of Montreal*, which on May 1st 1935 had enacted a 2% municipal retail sales tax on any item selling for at least 10¢. Thus a pack of *twenty-four* cigarettes sold *in Montreal* with the sales tax included for 25¢, since any fraction of a *tax-cent* counted as a whole cent.

The definitive Series “C” *imperforate* twenty-four cigarette stamp is first listed in the “Tuckett Tobacco” collection for November 1935, and bears the hidden letters “E-E” indicating that the die had been approved in 1935. BABN records show that the stamp was printed in sheets of 130 stamps (13 x 10).

★**RC-392** - 24 cigarettes, imperf, coded **1-18-E / 115** by “Tuckett Tobacco” in November 1935

--- the cancellations read vertically down - 3 copies to date ---

[★RC-392]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	---	---	---	---	---	---	**115**	**125**
1936	---	**26**	---	---	---	---	---	---	---	---	---	---

By June 1936 the cancellation was in the normal upright position - re-oriented to indicate production following the 1936 increase in the manufacturer's sales tax from 6% to 8%. In 1939 the company adopted the three letter date coding of their parent corporation "Imperial Tobacco".

★**RC-392** - 24 cigarettes, imperf, coded **1-18-E / 66** by "Tuckett Tobacco" in June 1936

★**RC-392** - 24 cigarettes, imperf, coded **1-18-E / CPA** by "Tuckett Tobacco" in March 1939

--- the cancellations read horizontally upright - 7 copies to date ---

[★RC-392]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1936	---	---	---	---	---	66	76	86	---	---	---	---
1937	17	---	---	---	---	---	77	87	---	---	---	---
1938	---	---	---	---	---	---	---	88	---	---	---	---
1939	---	---	CJA	---	---	CJB	---	---	---	---	---	---

When the wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand the manufacturers, attempting to maintain an even price level on their brands, reduced their packages by one cigarette per pack of ten or major fraction thereof, and the *Montreal* pack of *twenty-four* cigarette became *twenty-two* cigarettes selling at 25¢.

--- Tuckett Tobacco's 22 on 24 Cigarette overprint - for the Budget of September 1939 ---

"Tuckett Tobacco" overprinted their remaining sheets of the imperforate Series "C" twenty-four cigarettes in black ink with two central 7 mm. *killer lines* plus a 5 mm. compressed Gothic **22** at each side as the company provisional **RC-458**. The collection ***does not contain*** a copy of this stamp, which should be cancelled **1-18-E / CJC** for September 1939 - **WANTED!**

--- RC-468 - BABN's 22 on 24 Cigarette 1939 overprint - as used by "Tuckett Tobacco" ---

In the interim, BABN overprinted the imperforate Series "C" twenty-four cigarettes stamp in black ink with four 6 mm. horizontally stacked central *killer lines*, with a 4 mm. Roman **22** at each side, plus four 4 mm. horizontally stacked *killer lines* at each of the bottom corners as the provisional **RC-468**.

★**RC-468** - **22** on 24 cigarettes, imperf, the BABN 1939 overprint,
coded **1-18-E / CJC** by "Tuckett Tobacco" in September 1939

--- the cancellations read horizontally upright - 2 copies to date ---

[★RC-468]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	**CJC**	**AJD**	---	---

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 24 cigarettes \ 1-18E - small],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 29th 2013, JBH